IN THE UNITED STATES DISTRICT COURT DISTRICT OF DELAWARE

PREFERRED TAX SERVICE, INC.,

Civil Action No.

Plaintiff,

1:05-CV-00872-SLR

v.

THE TAX AUTHORITY, INC., et al. :

Defendants.

CERTIFICATE OF SERVICE

The undersigned counsel for defendants, The Tax Authority and Kenneth M. Leese, certifies that, on January 24, 2006, true and correct copies of the Reply Brief in Support of Motion of The Tax Authority, Inc. and Kenneth M. Leese, To Dismiss Plaintiff's Verified Complaint, with supporting Appendix, were electronically filed with the Clerk of the Court by using the CMM/ECF system, which will send a notice of electronic filing, and also that copies of such documents were deposited in the United States Mail, first-class mail, postage pre-paid, addressed as follows:

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